

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Forty-Eighth Omnibus Objection

THREE HUNDRED FORTY-EIGHTH OMNIBUS OBJECTION

Exhibit A - Claims to Be Reclassified and Reduced

ASSERTED					CORRECTED		
NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 FERNANDEZ STIEHL, MARTA R LADA IVETTE LOPEZ SANTIAGO COND. DARLINGTON. OFIC. 1103 AVE. MUNOZ RIVERA #1007 SAN JUAN, PR 00925	126062	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$28,437.50	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$0.00
		PUERTO RICO ELECTRIC POWER AUTHORITY	Secured	\$28,437.50	PUERTO RICO ELECTRIC POWER AUTHORITY	Secured	\$0.00
					PUERTO RICO ELECTRIC POWER AUTHORITY	Unsecured	\$28,437.50
		Subtotal		\$56,875.00	Subtotal		\$28,437.50
Reason: Claimant asserts a claim for \$28,437.50 in box 8 of proof of claim form. Claimant asserts the claim is secured and is also entitled to administrative priority treatment under 11 U.S.C. § 503(b)(9). Debtors have no evidence Claimant has a perfected security interest in Debtors' property, and the claim is not for goods sold. Accordingly, claimant is not entitled to administrative priority or a secured claim, and the claim should be reclassified a general unsecured claim in the amount of \$28,437.50.							
2 PERELES VELEZ, HECTOR 31 A VILLAS DE LA ESPERANZA JUANA DIAZ, PR 00795-9627	2505	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$575.99	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$0.00
		PUERTO RICO ELECTRIC POWER AUTHORITY	Secured	\$575.99	PUERTO RICO ELECTRIC POWER AUTHORITY	Secured	\$0.00
					PUERTO RICO ELECTRIC POWER AUTHORITY	Unsecured	\$575.99
		Subtotal		\$1,151.98	Subtotal		\$575.99
Reason: Claimant asserts a claim for \$575.99 in box 8 of proof of claim form. Claimant asserts the claim is secured and is also entitled to administrative priority treatment under 11 U.S.C. § 503(b)(9). Debtors have no evidence Claimant has a perfected security interest in Debtors' property, and the claim is not for goods sold. Accordingly, claimant is not entitled to administrative priority or a secured claim and the claim should be reclassified a general unsecured claim in the amount of \$575.99.							
3 ROSARIO FELICIANO, SAMUEL EL PLANTIO L1A CALLE 9 TOA BAJA, PR 00949	6538	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$1,249.00	PUERTO RICO ELECTRIC POWER AUTHORITY	503(b)(9)	\$0.00
		PUERTO RICO ELECTRIC POWER AUTHORITY	Unsecured	\$1,249.00	PUERTO RICO ELECTRIC POWER AUTHORITY	Secured	\$0.00
					PUERTO RICO ELECTRIC POWER AUTHORITY	Unsecured	\$1,249.00
		Subtotal		\$2,498.00	Subtotal		\$1,249.00
Reason: Claimant asserts a claim for \$1,249.00 in box 8 of proof of claim form. Claimant asserts the claim is secured and is also entitled to administrative priority treatment under 11 U.S.C. § 503(b)(9). Debtors have no evidence Claimant has a perfected security interest in Debtors' property, and the claim is not for goods sold. Accordingly, claimant is not entitled to administrative priority or a secured claim and the claim should be reclassified a general unsecured claim in the amount of \$1,249.00.							
TOTAL				\$60,524.98	TOTAL		\$30,262.49

* Indicates claim contains unliquidated and/or undetermined amounts